IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Appl. No. : 10/731,489

Applicant : Mark L. Enders et al.

Title : NON-CIRCULAR STEERING WHEEL

ASSEMBLY AND AIRBAG MODULE

Filed: December 8, 2003

TC/A.U. : 3616

Examiner : Barry J Gooden Jr.

Docket No. : 14300

Mail Stop RCE Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

AMENDMENT AND RESPONSE TO FINAL OFFICE ACTION

Dear Sir:

This paper is filed in response to the Final Office Action of February 28, 2007. Please amend the above-identified application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 10 of this paper.